



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRANDON SEWER & WATER UTIL

Principal Office: 117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROLE DE KRAMER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/27/2000
(Date)

UTILITY CLERK

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRANDON SEWER & WATER UTIL

Utility Address: 117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE DE CRAMER

Title: UTILITY CLERK

Office Address:

117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: HARVEY ALSUM**Title:** VILLAGE PRESIDENT**Office Address:**

117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

Telephone: (920) 346 - 5415**Fax Number:** (920) 346 - 8217**E-mail Address:**

Name: JAMES RAMSEY**Title:** SUPERINTENDENT**Office Address:**

117 EAST MAIN STREET

P.O. BOX 385

BRANDON, WI 53919

Telephone: (920) 346 - 5415**Fax Number:** (920) 346 - 8217**E-mail Address:**

Name of utility commission/committee: BRANDON SEWER AND WATER UTILITY COMMISSION

Names of members of utility commission/committee:

HARVEY ALSUM

LYNN DE BOER

PAULA DE BOER

SANDRA FERCH

SCOTT HEMPLE

KEITH MULDER

JAMES OTTO

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	119,877	69,689	1
Operating Expenses:			
Operation and Maintenance Expense (401)	55,534	66,821	2
Depreciation Expense (403)	16,466	14,604	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,846	14,542	5
Total Operating Expenses	89,846	95,967	
Net Operating Income	30,031	(26,278)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	30,031	(26,278)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	77	293	9
Miscellaneous Nonoperating Income (421)	(63,283)	(32,375)	10
Total Other Income	(63,206)	(32,082)	
Total Income	(33,175)	(58,360)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(33,175)	(58,360)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(33,175)	(58,360)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(232,234)	(158,384)	19
Balance Transferred from Income (433)	(33,175)	(58,360)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	15,490	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(265,409)	(232,234)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	77	4
Total (Acct. 419):	77	
Miscellaneous Nonoperating Income (421):		
LOSS FROM NON-REGULATED SEWER UTILITY	(63,283)	5
Total (Acct. 421):	(63,283)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	119,877	0	0	0	119,877	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	119,877	0	0	0	119,877	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	940,264	868,738	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	159,231	143,167	2
Net Utility Plant	781,033	725,571	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,567,004	1,456,457	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	651,612	606,260	4
Net Nonutility Property	915,392	850,197	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,554	1,530	7
Total Other Property and Investments	916,946	851,727	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,993	2,235	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,777	8,040	11
Other Accounts Receivable (143)	19,524	28,012	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,732	19,741	14
Materials and Supplies (150)	1,414	1,450	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	83,440	59,478	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,781,419	1,636,776	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	667,235	507,352	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(265,409)	(232,234)	23
Total Proprietary Capital	401,826	275,118	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	293,998	293,998	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	293,998	293,998	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,181	15,403	28
Payables to Municipality (233)	32,000	32,000	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	23,573	26,416	33
Total Current and Accrued Liabilities	91,754	73,819	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	993,841	993,841	38
Total Liabilities and Other Credits	1,781,419	1,636,776	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	940,264	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	940,264	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	159,231	0	0	0	9
Total Accumulated Provision	159,231	0	0	0	
Net Utility Plant	781,033	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	143,167				143,167	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,466				16,466	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	448				448	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,914	0	0	0	16,914	13
Debits during year						14
Book cost of plant retired	850				850	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	850	0	0	0	850	19
Balance End of Year	159,231	0	0	0	159,231	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.87%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,456,457	110,547		1,567,004	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,456,457	110,547	0	1,567,004	
Less accum. prov. depr. & amort. (122)	606,260	45,352		651,612	3
Net Nonutility Property	850,197	65,195	0	915,392	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,414	1,450	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,414	1,450	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	507,352	1
Changes during year (explain):		
UTILITY PROJECTS PD. FOR BY VILLAGE TID NOT SUBJECT TO REPAYMENT	159,883	2
Balance end of year	667,235	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY 1995	07/01/1995	00/00/0000	0.00%	293,998	1
Total for Account 223				293,998	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,846	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	17,846	
Taxes paid during year:		
County, state and local taxes	16,231	6
Social Security taxes	1,517	7
PSC Remainder Assessment	98	8
Other (explain):		
NONE		9
Total payments and other debits	17,846	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	277,792	0	0	716,049	0	993,841	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	277,792	0	0	716,049	0	993,841	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
UTILITY DEBT FUND ACCT #44-665-1	1,554	3
Total (Acct. 125):	1,554	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,777	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	14,777	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,524	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	19,524	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION FOR 1999	43,732	12
Total (Acct. 145):	43,732	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TEMPORARY ADVANCE FROM MUNICIPALITY (RENEWED)	32,000	16
Total (Acct. 233):	32,000	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	904,501	0	0	0	904,501	1
Materials and Supplies	1,432	0	0	0	1,432	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	151,199	0	0	0	151,199	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	277,792	0	0	0	277,792	6
Other (specify):						
NONE					0	7
Average Net Rate Base	476,942	0	0	0	476,942	
Net Operating Income	30,031	0	0	0	30,031	8
Net Operating Income as a percent of						
Average Net Rate Base	6.30%	N/A	N/A	N/A	6.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	587,293	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(248,821)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	338,472	
Net Income		
Net Income	(33,175)	5
Percent Return on Proprietary Capital	-9.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 19, 2000

Ms. Carole DeCramer
Brandon Sewer & Water Utility
117 East Main Street
P.O. Box 385
Brandon, WI 53919-0385

1999 Analytical Review DWCCA-700-ELE

Dear Ms. DeCramer:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Harvey Alsum, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	118,806	1
Total Sales of Water	118,806	
Other Operating Revenues		
Forfeited Discounts (470)	325	2
Other Water Revenues (474)	746	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,071	
Total Operating Revenues	119,877	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,159	5
General Operating Expenses (680-690)	24,375	6
Total Operation and Maintenance Expenses	55,534	
Other Operating Expenses		
Depreciation Expense (403)	16,466	7
Amortization Expense (404)		8
Taxes (408)	17,846	9
Total Other Operating Expenses	34,312	
Total Operating Expenses	89,846	
NET OPERATING INCOME	30,031	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	337	17,428	63,056	4
Commercial	26	2,846	8,796	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	363	20,274	71,852	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		43,732	8
Other Sales to Public Authorities (464)	21	661	3,222	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	385	20,935	118,806	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,732	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,732	
Forfeited Discounts (470):		
Customer late payment charges	325	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	325	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	746	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	746	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,707	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,906	3
Chemicals (630)	0	4
Supplies and Expenses (640)	4,043	5
Repairs of Water Plant (650)	4,795	6
Transportation Expenses (660)	708	7
Total Plant Operation and Maintenance Expenses	31,159	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,797	8
Office Supplies and Expenses (681)	3,208	9
Outside Services Employed (682)	5,278	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	7,760	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	6,332	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	24,375	
Total Operation and Maintenance Expenses	55,534	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,441	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		210	2
Net property tax equivalent		16,231	
Social Security		1,517	3
PSC Remainder Assessment		98	4
Other (specify): NONE			5
Total tax expense		17,846	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211766				3
County tax rate	mills		4.482128				4
Local tax rate	mills		8.496588				5
School tax rate	mills		11.479234				6
Voc. school tax rate	mills		1.516943				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.186659				10
Less: state credit	mills		1.812576				11
Net tax rate	mills		24.374083				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.496588				14
Combined School Tax Rate	mills		12.996177				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.492765				17
Total Tax Rate	mills		26.186659				18
Ratio of Local and School Tax to Total	dec.		0.820752				19
Total tax net of state credit	mills		24.374083				20
Net Local and School Tax Rate	mills		20.005089				21
Utility Plant, Jan. 1	\$	868,738	868,738				22
Materials & Supplies	\$	1,450	1,450				23
Subtotal	\$	870,188	870,188				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	870,188	870,188				26
Assessment Ratio	dec.		0.944434				27
Assessed Value	\$	821,835	821,835				28
Net Local & School Rate	mills		20.005089				29
Tax Equiv. Computed for Current Year	\$	16,441	16,441				30
Tax Equivalent per 1994 PSC Report	\$	3,743					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,441					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	16,855		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	6,128		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	66,802		11
Total Source of Supply Plant	89,785	0	
PUMPING PLANT			
Land and Land Rights (320)	914		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	49,239		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,954		20
Total Pumping Plant	56,107	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			16,855	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			6,128	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			66,802	11
Total Source of Supply Plant	0	0	89,785	
PUMPING PLANT				
Land and Land Rights (320)			914	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			49,239	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,954	20
Total Pumping Plant	0	0	56,107	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	10,365	19,915	26
Transmission and Distribution Mains (343)	620,056	31,122	27
Fire Mains (344)	0		28
Services (345)	25,811	18,485	29
Meters (346)	22,252	1,124	30
Hydrants (348)	30,868	1,730	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	709,352	72,376	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,172		35
Computer Equipment (372.1)	1,177		36
Transportation Equipment (373)	3,927		37
Other General Equipment (379)	5,218		38
Other Tangible Property (390)	0		39
Total General Plant	13,494	0	
Total utility plant in service directly assignable	868,738	72,376	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	868,738	72,376	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			30,280	26
Transmission and Distribution Mains (343)			651,178	27
Fire Mains (344)			0	28
Services (345)			44,296	29
Meters (346)	850		22,526	30
Hydrants (348)			32,598	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	850	0	780,878	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,172	35
Computer Equipment (372.1)			1,177	36
Transportation Equipment (373)			3,927	37
Other General Equipment (379)			5,218	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	13,494	
Total utility plant in service directly assignable	850	0	940,264	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	850	0	940,264	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,100	2,100	1
February			1,935	1,935	2
March			2,164	2,164	3
April			2,089	2,089	4
May			2,410	2,410	5
June			2,305	2,305	6
July			2,359	2,359	7
August			2,483	2,483	8
September			2,243	2,243	9
October			2,175	2,175	10
November			2,102	2,102	11
December			2,206	2,206	12
Total for year	0	0	26,571	26,571	
Less: Measured or estimated water used in main flushing and water treatment during year				2,507	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				24,064	16
Less: Water sold				20,935	17
Losses and unaccounted for				3,129	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				141	21
Date of maximum: 8/17/1999					22
Cause of maximum:					23
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				56	24
Date of minimum: 5/5/1999					25
Total KWH used for pumping for the year				57,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 1938	1	833	10	0	Yes	1
WELL 2 LEASED	2	638	10	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WELL 1	WELL2	WELL 3	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM	WEIMAN	GE	5
Year Installed	1938	1985	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	100	220	8
Pump Motor or Standby Engine Mfr	FM	BALDOR	OTHER	10
Year Installed	1938	1985	1948	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	10	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1938	1938	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	14	125	10
			11
Total capacity in gallons	40,000	51,750	
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
			22
Is a corrosion control chemical used (yes, no)?	N	N	23
			24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	496	0	0	0	496	1
M	D	4.000	5,008	0	0	0	5,008	2
P	D	4.000	600	0	0	0	600	3
M	D	6.000	15,842	847	0	0	16,689	4
P	D	6.000	716	0	0	0	716	5
P	D	8.000	8,299	0	0	0	8,299	6
Total Within Municipality			30,961	847	0	0	31,808	
Total Utility			30,961	847	0	0	31,808	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	313	0	0	0	313		1
M	1.000	15	21	0	0	36	2	2
M	1.500	2	0	0	0	2		3
M	2.000	7	15	0	0	22		4
M	3.000	1	0	0	0	1		5
Total Utility		338	36	0	0	374	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	402	12	17	1	398	36	1
0.750	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	5	0	0	0	5	1	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	412	12	17	1	408	37	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	337	22	0	13	0	26	398	1
0.750	0	1	0	0	0	0	1	2
1.500	0	1	0	1	0	0	2	3
2.000	0	2	0	2	0	1	5	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	337	26	0	18	0	27	408	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49	1			50	2
Total Fire Hydrants	49	1	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

REFURBISH WATER TOWER

Water Mains (Page W-15)

MAIN EXTENSIONS FOR 1999 WERE FINANCED AND PAID FOR BY THE VILLAGE TIE DISTRICT.

Water Services (Page W-16)

NEW SERVICES FOR 1999 WERE FINANCED AND PAID FOR BY THE VILLAGE TIE DISTRICT.

Meters (Page W-17)

ADJUST METERS TO COUNT.
